

EXHIBIT A

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Remediation Issue: Professional services rendered through: May 31, 2007

05/01/07	L.M. Zarlenga	Review Coltec and Black & Decker pleadings.	3.00
05/02/07	L.M. Zarlenga	Review Black & Decker pleadings and draft outline summarizing differences between our case and Coltec and Black & Decker.	3.20
05/03/07	L.M. Zarlenga	Teleconference with Mr. Lerner, client and IRS Appeals.	1.00
05/03/07	M.D. Lerner	Participate in Appeals calls and follow-up.	1.20
05/06/07	L.M. Zarlenga	Review memo re Section 505.	0.30
05/18/07	A.E. Moran	Review of insurance materials.	0.50
05/21/07	A.E. Moran	Work on bills for first quarter 2007.	0.80
05/23/07	A.E. Moran	Work on bills for first quarter of 2007.	3.70
05/24/07	A.E. Moran	Correct quarterly bill application; telephone calls with auditor.	1.00
05/24/07	L.M. Zarlenga	Review protest and authorities; prepare slide presentation for Appeals.	4.50
05/25/07	L.M. Zarlenga	Research 4th Circuit economic substance cases.	2.00
05/26/07	L.M. Zarlenga	Review 4th Circuit case law.	2.50
05/27/07	L.M. Zarlenga	Review 4th Circuit case law and prepare slides for Appeals presentation.	3.00
05/28/07	L.M. Zarlenga	Additional research re economic substance and prepare slides for Appeals presentation.	2.50
05/29/07	A.E. Moran	Work on and send out bills for January-March 2007.	0.90
05/29/07	L.M. Zarlenga	Additional research re economic substance.	1.00
05/29/07	M.D. Lerner	Discuss power point with Ms. Zarlenga.	0.10
05/29/07	M.D. Lerner	Read interview transcripts from IRS audit of Remedium.	1.90
05/30/07	L.M. Zarlenga	Prepare slides for Appeals presentation; review and send article re Black & Decker case and email re Appeals' focus.	1.50
05/30/07	M.D. Lerner	Reading environmental deposition transcripts.	1.10
05/31/07	L.M. Zarlenga	Develop arguments and draft memo for Appeals.	5.80

Name	Hours	Rate	Value
M.D. Lerner	4.30	650.00	2,795.00
L.M. Zarlenga	30.30	535.00	16,210.50
A.E. Moran	6.90	525.00	3,622.50

Name	Hours	Rate	Value
Total	41.50		22,628.00
Total Fees			\$22,628.00

Disbursements:

Overnight Messenger	54.12
Duplicating	30.45
Total Disbursements	<u>\$84.57</u>

Consolidated Returns Issue: Professional services rendered through: May 31, 2007

05/03/07	G.N. Kidder	Phone call with Carol Finke, Bryan Collins, Matt Lerner, and Steve Teplinsky to discuss draft of Tax Court petition.	1.50
05/03/07	G.N. Kidder	Review draft of tax court petition and notice of disallowance of refund claim.	0.30
05/03/07	G.N. Kidder	Revise draft Tax Court petition after comments made during conference call.	1.50
05/03/07	M.D. Lerner	Prepare for Appeals call.	1.70
05/03/07	M.D. Lerner	Participate in Appeals call.	1.50
05/03/07	S.B. Teplinsky	Teleconference with Messrs. Lerner, Kidder, Collins, Gereau and Ms. Finke re Tax Court Petition.	1.50
05/03/07	S.B. Teplinsky	Review letters sent by Ms. Finke re petition.	0.70
05/04/07	G.N. Kidder	Edit draft Tax Court petition.	1.00
05/04/07	S.B. Teplinsky	Review revised draft Tax Court Petition.	1.00
05/07/07	G.N. Kidder	Discuss revised Tax Court petition with Steve Teplinsky.	1.00
05/07/07	G.N. Kidder	Edit draft petition.	0.50
05/07/07	S.B. Teplinsky	Review email from Ms. Finke; and provide comments to Mr. Kidder re draft Tax Court Petition.	1.00
05/07/07	S.B. Teplinsky	Revise draft Petition.	1.00
05/10/07	G.N. Kidder	Review comments on draft tax court petition from Matt Lerner and circulate to group.	0.50
05/10/07	M.D. Lerner	Edit Tax Court Petition.	0.50
05/10/07	S.B. Teplinsky	Revise Tax Court Petition.	2.00
05/14/07	G.N. Kidder	Review comments on Tax Court petition and research ability for consolidated group to file Tax Court petition as a group, and tax court filing procedures.	2.00

05/14/07	M.D. Lerner	Read comments on position.	0.50
05/14/07	S.B. Teplinsky	Review Ms. Finke's comments and questions re draft Tax Court Petition as well as changes proposed by Messrs. Gareau and Lerner re same.	1.50
05/15/07	G.N. Kidder	Review e-mails re comments on: Tax Court petition and edit Tax Court petition.	0.30
05/15/07	S.B. Teplinsky	Review further revisions to draft Tax Court Petition.	1.00
05/15/07	S.B. Teplinsky	Review further revisions to draft Tax Court Petition.	1.00
05/17/07	A.E. Moran	Review, prepare and send out quarterly bill (4th, 2006).	2.30
05/21/07	M.D. Lerner	Call with Ms. Lopo.	0.10
05/23/07	G.N. Kidder	Review edits to draft Tax Court petition and draft additional language describing corresponding credit adjustments.	0.80
05/23/07	S.B. Teplinsky	Review comments from Ms. Filon re draft tax court petition and revise petition.	1.50
05/23/07	S.B. Teplinsky	Discuss petition with Mr. Kidder.	0.50
05/24/07	G.N. Kidder	Discuss edits to Tax Court petition with Steve Teplinsky.	0.50
05/24/07	G.N. Kidder	Research place of designation of trial.	0.50
05/24/07	S.B. Teplinsky	Teleconference with Mr. Finke re filing schedule and tax court petition.	0.50
05/25/07	G.N. Kidder	Phone call with Steve Teplinsky, Matt Lerner, and Carol Finke to discuss Tax Court petition and designation of place of trial.	0.30
05/25/07	M.D. Lerner	Call Ms. Finke re designation of trial.	0.30
05/25/07	M.D. Lerner	Edit Tax Court petition.	0.20
05/25/07	S.B. Teplinsky	Teleconference with Mr. Lerner and Ms. Finke re draft Tax Court Petition and filing schedule.	0.30
05/29/07	M.D. Lerner	Review bill and revise to preserve privilege.	0.30
05/29/07	S.B. Teplinsky	Prepare summary of tax court assignments.	1.50
05/30/07	M.D. Lerner	Review Judge assessment chart.	0.10
05/31/07	M.D. Lerner	Call re 872-T for 97 and keeping year open.	0.80

Name	Hours	Rate	Value
S.B. Teplinsky	15.00	650.00	9,750.00
M.D. Lerner	6.00	650.00	3,900.00
A.E. Moran	2.30	525.00	1,207.50
G.N. Kidder	10.70	395.00	4,226.50
Total	34.00		19,084.00

Total Fees	\$19,084.00
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Disbursements:

Color Copies	5.70
Local Messenger	27.28
Duplicating	9.90

Total Disbursements	<u>\$42.88</u>
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